

New York State Department of Taxation and Finance



Claim for Alternative Fuels Credit

Tax Law - Article 9, Sections 183, 184, 185, 186 and Article 9-A

All filers must enter tax period:

	begin	ning			endin	ıg	
Lega	I name of corporation		E	Employer identi	ication	number (EIN)	
Attac	ch this form to your tax return (See Form CT-40-I, Instructions for Form C	CT-40	, for assistance)				
Cre	dit summary information (See instructions; complete Sections 1 th	nroug	h 4 as appropriat	te before com	pleting	g this summary)	
1	Alternative fuels credit from preceding tax years			•	1.		
2a	Alternative fuels credit from the current tax year (from line 17; see inst	ructic	ons if a corporate	partner) •	2a.		
2 b	Alternative fuels credit from partnership(s) (see instructions)			•	2b.		
3	Alternative fuels credit received from affiliates (see instructions)			•	3.		
4	Credit available before transfer and recapture (add lines 1, 2a, 2b, and	id 3) .		•	4.		
5	Alternative fuels credit transferred to affiliates (see instructions)			•	5.		
6	Credit available after transfer to affiliates (subtract line 5 from line 4) .			•	6.		
7	Recapture of alternative fuels credit (from line 20)			•	7.		
8	Credit available after transfer and recapture (see instructions)			•	8.		
9	Enter your franchise tax due before credits	9.					
10	Enter any other credits applied before this credit for this tax period •	10.					
11	Subtract line 10 from line 9	11.					
12	Tax limitation	12.					
13	Alternative fuels credit limitation (subtract line 12 from line 11; if the result is negative, enter 0)	13.					
14	Credit used (see instructions)			•	14.		
15	Unused credit to be carried forward (subtract line 14 from line 8)				15.		

Section 1 — Credit for alternative fuel vehicle refueling property

16	Cost of new alternative fuel vehicle refueling property (see instructions)	16.	
17	Multiply line 16 by 50% (.5) (enter here and on line 2a)	17.	

Se	Section 2 — Computation of credit recapture on alternative fuel vehicle refueling property									
	A Tax year credit allowed	B Total recovery period of property	C Years in service prior to recapture year	D Recapture years (column B - column C)	E Recapture % (column D ÷ column B)	F Original credit allowed			G Credit recapture (column E × column F)	
								•		
18	Recaptured a	alternative fuel vel	nicle refueling pro	perty credit (add c	olumn G amounts) .	•	18.			
19	Partners in a	partnership: ente	r your share of the	e recapture of the	credit (see instruct	ions)	19.			
20	Total recaptu	ired credit (add line	es 18 and 19, enter l	here and on line 7)			20.			

Section 3 – Election to transfer credits (Article 9-A taxpayers only)

Part /	Part A — Alternative fuels credits received from affiliates (see instructions; attach additional sheets if necessary)							
	Tax year	Credit received						
21.				•				
22.				•				
23.				•				
24.	Total credit received from affiliates (add lines 21, 22, and 23; enter here and on line 3)							

Certification of transferor corporation (for line 21): I certify that I am an authorized person for the transferor named above. On behalf of that corporation, I elect to transfer to the taxpayer the amount of credit shown above.

	1.2		
Signature of authorized person	Official title	Transferor corporation name	Date

			(for line 22): I certify that I am an fer to the taxpayer the amount of			or named	l on page 1. On
Signature of authorized person			Official title		Transferor corporation name		Date
			<i>(for line 23)</i> : I certify that I am an fer to the taxpayer the amount of			or named	l on page 1. On
Signat	ure of authorize	d person	Official title		Transferor corporation name		Date
			(for line 24): I certify that I am an iliated corporation(s) named on p				
Signat	ure of authorize	d person	Official title		Transferee corporation name		Date
Part	B – Altern	ative fuels credits tra	nsferred to affiliates (see instruc	ctions;	; attach additional sheets if neces	ssary)	
	Tax year	Transfere	ee corporation name		EIN	Crec	lit transferred
25.							
26. 27.							
28.	Total credi	t transferred to affiliat	es (add lines 25, 26, and 27; enter he	ere and	d on line 5)		
	fication of	transferee corporatio	n (for line 25): I certify that I am a	an aut	thorized person for the transf		poration named
Signat	ure of authorize	d person	Official title		Transferee corporation name		Date
			n (for line 26): I certify that I am a cert to receive from the taxpayer t				poration named
Signature of authorized person		d person	Official title		Transferee corporation name		Date
			n <i>(for line 27)</i> : I certify that I am a ect to receive from the taxpayer t				poration named
Signature of authorized person			Official title		Transferee corporation name		Date
			n <i>(for line 28)</i> : I certify that I am a ated corporation(s) named above				
Signature of authorized person			Official title		Transferor corporation name		Date

Section 4 — Partnership information (see instructions)		
Name of partnership	Partnership's EIN	Amount of credit
Total from additional sheets if any		
29 Total credit amount allocated from partnership(s) (enter here	and on line 2b) 2	